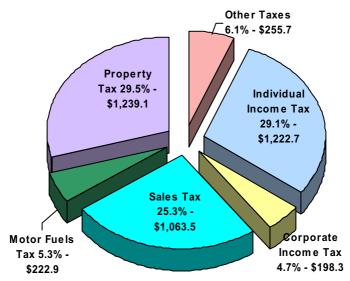
## Fiscal Year 2006 Major State and Local Tax Distribution Summary

(excludes endowment revenues, federal funds, and fees)

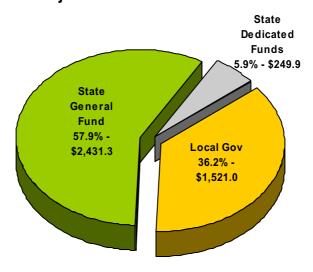
FY 2006 Revenue Collections		\$ Millions 4,202.2
Less Local Property Tax Charges	(1,239.1)	
Less Transfers to Local Government		
Revenue Sharing (13.75% sales tax)	(143.2)	
Motor Fuel Revenue	(80.8)	
Liquor Profits to Locals (FY05)	(16.5)	
Sales Tax to Circuit Breaker	(15.5)	
Boise Auditorium, Local Option	(12.0)	
Ag Equipment Exemption to schools	(6.9)	
Ag Equipment Exemption to counties	(6.5)	
Inc. Tax on Lottery to County Juv J	(0.3)	
Estate Tax to Counties	(0.2)	
Subtotal Assistance to Local Gov		(281.9)
Less Dedicated State Funds		
Motor Fuel Revenue	(142.1)	
Permanent Building Fund (Income, sales, cig, beer, lottery)	(31.6)	
To Public Schools: Cigarette, Liquor, Tobacco, Lottery, RR Car Tax	(23.5)	
Idaho Travel and Convention	(6.2)	
Cig & Tob Tax to Juv. Probation	(4.7)	
Water Pollution Control (sales tax)	(4.8)	
Liquor Profits to Comm Colleges	(0.3)	
Cig Tax to Econ Recovery Reserve	(22.6)	
Other Dedicated Funds	(14.1)	
Subtotal State Dedicated Funds		(249.9)
FY 2006 General Fund Revenues	-	2,431.3

## FY 2006 Major State & Local Tax Collections (\$ Millions)



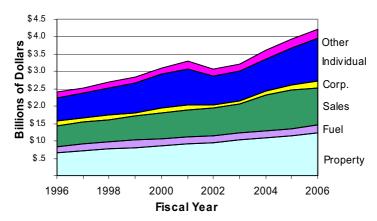
Total Tax Collections \$4,202.2 Million

## FY 2006 Major State and Local Tax Distribution



Total Tax Distribution \$4,202.2 Million

## Major State and Local Tax Collections 1996-2006



• Over the ten-year period from FY 1996 to FY 2006, major state and local taxes were up 76% or 5.8% annually, from \$2.4 billion to \$4.2 billion. Individual income tax collections grew at an annual (compound) rate of 6.4% and corporate grew at a 2.7% annual rate. Sales taxes grew at a rate of 5.9% annually while property tax charges grew at 6.4% and motor fuels grew at 2.7% during the same period.

Fiscal Year	Local Property Tax	Motor Fuel Tax	Sales Tax	Corporate Income Tax	Individual Income Tax	Other Taxes	Total Major State/Local Taxes
1996	\$.664	\$.171	\$.601	\$.152	\$.656	\$.151	\$2.394
1997	\$.715	\$.205	\$.623	\$.123	\$.709	\$.154	\$2.528
1998	\$.764	\$.201	\$.653	\$.118	\$.781	\$.164	\$2.681
1999	\$.807	\$.214	\$.702	\$.096	\$.847	\$.172	\$2.839
2000	\$.860	\$.212	\$.747	\$.126	\$.966	\$.178	\$3.089
2001	\$.914	\$.207	\$.775	\$.142	\$1.031	\$.233	\$3.302
2002	\$.949	\$.211	\$.788	\$.077	\$.842	\$.192	\$3.059
2003	\$1.021	\$.210	\$.836	\$.094	\$.844	\$.196	\$3.201
2004	\$1.081	\$.218	\$1.029	\$.104	\$.908	\$.274	\$3.613
2005	\$1.141	\$.218	\$1.119	\$.141	\$1.051	\$.251	\$3.920
2006	\$1.239	\$.223	\$1.064	\$.198	\$1.223	\$.256	\$4.202

◆ After a decrease of 7.4% in FY 2002, major state and local tax collections were up by 4.6% in FY 2003, 12.9% in FY 2004, 8.5% in FY 2005, and 7.2% in FY 2006. Corporate income taxes led the percent increase from last year at 41.0% followed by individual income tax at 16.3%. Local property tax followed at 8.6%. Motor fuels revenues grew at 2.4% over the previous year and other taxes grew by 1.9%. Sales tax collections fell by 4.9% due to the tax rate change from 6 percent to 5 percent.